



# EMPLOYER WAGE FILE INTERFACE FILE SPECIFICATIONS

## ABSTRACT

This document provides technical information for Maryland employers filing Unemployment Insurance wage files through using the following file formats: .CSV, XML, EFW2 and ICESA.

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# 1. INTRODUCTION – TAX AND WAGE REPORTING

The Unemployment Insurance (UI) system, called the Reemployment Beacon, allows employers to submit wage and employment reports online. Employers can submit wage reports using manual entry via the online screens or they can upload a file containing the wage information. This document will describe the data layouts for each of the four accepted file types. The file types accepted by Maryland are:

- Comma Separated Values (CSV) format
- The Social Security format for filing W-2 electronically (EFW2)
- The Interstate Conference of Employment Security Agencies (ICESA) format
- Extensible Markup Language (XML) format

This document also provides instructions on how to format, read and use each of the file formats.

Note that the wage report files can be submitted online via the Reemployment Beacon system. Contact [dluim-wagetest-dllr@maryland.gov](mailto:dluim-wagetest-dllr@maryland.gov) for questions regarding file formats and testing or for information regarding submitting files via Secure File Transfer Protocol (SFTP).

The submission of wage records for testing will result in a calculation of tax liability, as well as any penalty or interest. **These calculations have not been verified and should not be used to determine actual taxes, penalties, or interest.**

## 1.1 Employer Filing of Wage Reports

Each employer filed wage report file may only contain information for the one employer and one quarter. All wage reports can be submitted via the online Reemployment Beacon system.

### 1.1.1 Rules for Currency Fields

- Must contain only numbers
- No comma separators
- No decimal points
- No signed amounts (high order signed or low order signed)
- Include both dollars and cents with no decimal point (example: \$59.60 = 5960)

Any currency field that has no amount to be reported must be filled with zeros (0), not blanks or spaces

### 1.1.2 Rules for SSN Fields

- Must contain nine (9) digits
- Excel will trim leading zeros (0) with the default settings
  - Set the number format to 'text' for the SSN column if creating the file with Excel

### 1.1.3 Adjustment Codes

All adjustment codes are two digits, 00 – 10. The table below applies to adjustment codes for all file types.

Code	Adjustment Reason	Note
00	Original Submission	
01	Employment Adjusted	
02	Employment and Wages adjusted because the workers performed services for a different business	
03	Employment and Wages adjusted because they were not taxable	
04	Employment and Wages adjusted because they were reported to the wrong state	
05	Employment and Wages adjusted for a non-subject employer	
06	Employment and Wages adjusted to correct computer system, data entry or accounting errors	
07	Reversal of Previous Adjustment	
08	Staff Amended	Staff facing & selected only if a staff member updates.
09	Wages adjusted because worker(s) were hired/terminated	
10	Other	

## 2. EMPLOYER CSV FILE SPECIFICATIONS

The file contains four (4) records and the rules for records and fields within the file is as described below.

**Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for all columns if creating the file with Excel**

### 2.1 Submitter Record

The submitter record will contain information about the business submitting the file, this may be the same as the employer.

Below is a description for each field in the record. (Beginning at Column A)

(\* = Business name, address, and city for this record refers to the business submitting the record, which may not be the same as the employer's business name, address and city)

Position	Field Name	Field Specifications	Required
A	Record Identifier	Should always be 0	Yes
B	Submitter's FEIN	The business' FEIN; numbers only, do not include the hyphen.	Yes
C	Business Name*	The legal name of the business submitting the file.	Yes
D	Business Address*	The mailing address of the business submitting the file.	Yes
E	Business City*	The mailing address city of the business submitting the file.	Yes
F	State FIPS code	The two character FIPS code for MD:24, WV:54	Yes
G	Transmitter Zip Code	The mailing address ZIP code of the business submitting the file. Include leading zeros (if any).	Yes
H	Transmitter ZIP code extension (+4)	The mailing address ZIP code extension of the business submitting the file. If unknown, fill with spaces.	No. If creating the file using a software other than excel, include the commas (,,) if there is no ZIP + 4. If using excel, leave the column blank
I	Transmitter Contact	First and last name of individual from submitting business who is responsible for the accuracy and completeness of the wage report. Format the names as: First name<space>last name	Yes

J	Transmitter Contact Telephone Number	Contact telephone number, include the area code. Numbers only, no special characters.	Yes
K	Telephone Extension/Box	Contact telephone number extension (if any). If there is no extension, fill with spaces.	No. If creating the file using a software other than excel, include the commas (,) if there is no extension. If using excel, leave the column blank
L	Transmitter Email	Email address of the transmitter	Yes

## 2.2 Employer Record

The employer record will contain summary totals for the employer / reporting period.

Below is a description for each field in the record. (Beginning at Column A)

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel

Position	Field Name	Field Specifications	Required
A	Record type	Must be 1 for employer record.	Yes
B	UI Account	Employer account number.	Yes
C	Reporting Period	This field will contain the last month of the quarter and the year. For example, the values for 2016 would be: 1 <sup>st</sup> quarter - 032016 2 <sup>nd</sup> quarter - 062016 3 <sup>rd</sup> quarter - 092016 4 <sup>th</sup> quarter - 122016	Yes
D	Gross wages paid	Total Gross wages for employer/reporting period. Do not use comma separator or decimal.	Yes
7E	Taxable wages paid	Total taxable wages for employer/reporting period. Do not use comma separator or decimal.	Yes. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown.

F	Taxable excess wages paid	Total excess (nontaxable) wages for employer/reporting period. Do not use comma separator or decimal.	Yes. Excess wages must equal gross wages minus taxable wages. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
G	12th of month count for month 1	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.	Yes
H	12th of month count for month 2	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.	Yes
I	12th of month count for month 3	Total number of employees that worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter.	Yes
J	No wage indicator	If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee record included if the no wage indicator =1.	Yes

## 2.3 Wage Record

The wage record will contain wage data for the employees. There should be one (1) row for each SSN.

Below is a description for each field in the record. (Beginning at Column A)

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel

Position	Field Name	Field Specifications	Required?
A	Record type	Must be 2 for wage record.	Yes
B	SUI	Employer's account number	Yes



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C	Reporting Period	This field will contain the last month of the quarter and the year. For example, the values for 2016 would be: 1 <sup>st</sup> quarter - 032016 2 <sup>nd</sup> quarter - 062016 3 <sup>rd</sup> quarter - 092016 4 <sup>th</sup> quarter - 122016	Yes
D	SSN	Employee's SSN. NOTE the SSN must contain 9 digits. Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel	Yes
E	First Name	Employee's First Name, as printed on Social Security card.	Yes
F	Employee's middle Initial	Employees Middle Initial. Do not fill if there is no middle initial.	No. If creating the file using a software other than excel, include the commas (,,) if there is no middle initial. If using excel, leave the column blank.
G	Employee's last name	Employee's Last Name, as printed on Social Security card.	Yes
H	Gross wages paid	Gross wages subject to UI paid to employee for employer/unit/reporting period. Do not use comma separator or decimal.	Yes
I	Out of State Taxable Wages Paid	Out of State taxable wages subject to UI paid to employee for the year. Do not use comma separator or decimal.	No
J	Hours worked	Include hours worked during the quarter for the employee.	No
K	Employee 12th of month for month 1	Employee worked for the employer during the payroll period that included the 12th of the month for the first month in the quarter.	No. If creating the file using a software other than excel, include the commas (,,) if 12 <sup>th</sup> of the month for month 1 is unknown. If using excel, leave the column blank

L	Employee 12th of month for month 2	Employee worked for the employer during the payroll period that included the 12th of the month for the second month in the quarter.	No. If creating the file using a software other than excel, include the commas (,,) if 12 <sup>th</sup> of the month for month 2 is unknown. If using excel, leave the column blank
M	Employee 12th of month for month 3	Employee worked for the employer during the payroll period that included the 12th of the month for the third month in the quarter.	No. If creating the file using a software other than excel, include the commas (,,) if 12 <sup>th</sup> of the month for month 3 is unknown. If using excel, leave the column blank
N	Owner/Officer relationship information	Include the owner/officer relationship of the worker.	Yes. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)
O	Adjustment Code	Numeric - Reason code for adjustment to employee wages.	Yes. 00 means original filing. If submitting an amendment put a value 01-10. 10 is other and a description is required
P	Other description	Description only if adjustment code = 10.	Only if the adjustment code = 10. Otherwise leave blank with no spaces

## 2.4 Final Record

The final record will contain totals for the file.

Below is a description for each field in the record. (Beginning at Column A)

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for the SSN column if creating the file with Excel

Position	Field Name	Field Specifications	Required?
A	Record type	Must be 3 for final record.	Yes
B	Total number of records in file	Include total number of wage records in file.	Yes. Must be equal to the count of SSN records in the file.
C	Total wages reported	Include total SSN level wages reported in file. Do not use comma separator or decimal.	Yes. Must be equal to the sum of individual wages

			reported for SSN records. This field should match the 'Gross Wages Paid' field displayed in the 'Employer Record'
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## 2.5 Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN in the record type two (2). A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. Enter the total wages, not the difference between the originally reported wages and the correct wages. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

### 3. EMPLOYER XML FILE SPECIFICATIONS

The file contains three (3) records and the rules for records and fields within the file is as described below.

#### 3.1 Submitted XML File

This incoming file is submitted via the employer wage file upload process. The file is an XML file. The file contains the following system fields:

Note: Excel will trim leading zeros with the default settings. Set the number format to 'text' for all fields if creating the file with Excel.

Field Name	Description	Validation
XmlVersion	This informs the compiler of the XML version that is used. There is no end tag for the XML Version.	NA
<root>	Parent tag must be the first tag in the file. There must be a </root> tag as the final row in the file.	Required
<Submitter>	Tag informing the compiler that this is a submitter record. There must be a </Submitter> end tag at the end of the submitter record.	Required
<FEIN>	Submitter FEIN, must have end tag. <FEIN>123456789</FEIN>	Required
<BusinessName>	Submitter's business name, must have an end tag. <BusinessName>ABC Corporation</BusinessName>	Required
<Address>	Submitter street address, must have an end tag. <Address>123 Main St # 4</Address>	Required
<City>	Submitter city, must have an end tag. <City>Any City</City>	Required
<State>	Submitter state, must have an end tag. <State>MD</State>	Required
<ZIP>	Submitter ZIP code, must have an end tag. <ZIP>12345</ZIP>	Required
<ZIP4>	Submitter +4 for ZIP code, must have an end tag. <ZIP4>1234</ZIP4>	Not Required, but tags must be in the file as: <ZIP4></ZIP4>
<Contact>	First and last name of contact person. This is the person the Department will contact with questions about the file, must have an end tag. <Contact>Jane Smith</Contact>	Required
<Phone>	Contact telephone number, must have an end tag. <Phone>5055551212</Phone>	Not Required

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<Extension>	Contact telephone extension, must have an end tag <Extension>12345</Extension>	Not Required, but tags must be in the file as: <Extension> </Extension>
<Email>	Email address of the contact person. Must have end tag	Required
</Submitter>	End tag for the record	Required
<Wage>	Tag informing the compiler that this is a wage file. There must be a </Wage> end tag at the end of the wage record.	Required
<WageRecord>	Tag informing the compiler that an individual wage record is following. There must be a </WageRecord> tag following the wage record.	Required
<Employee>	Tag informing the compiler that an individual employee record is beginning. There must be an end tag </Employee> at the end of each individual employee record.	Required
<EmployerID>	This field will contain the employer's UI account number. Must have end tag. Account numbers must be 10 digits long, including leading zeros. <EmployerID>0000123456</EmployerID>	Required. The file will be rejected if the employer account number is not included.
<Period>	This field will contain the period for which the report is filed. Should contain the last month of the quarter and the year. The values for the year 2014 would be: 1st quarter = 032014 2nd quarter = 062014 3rd quarter = 092014 4th quarter = 122014 <Period>032014</Period>	Required, the file will be rejected if the period is not included in the file.  The period in the file must equal the period selected in the wage submission screens.
<SSN>	This field will contain the employee's SSN. <SSN>123456789</SSN>	Required
<LastName>	This field will contain the employee's last name, as shown on the Social Security card. <LastName>Smith</LastName>	Required
<FirstName>	This field will contain the employee's first name, as shown on the Social Security card. <FirstName>Jane</FirstName>	Required

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<MI>	<p>This field will contain the employee's middle initial. It is not required.</p> <p>&lt;MI&gt;G&lt;/MI&gt;</p>	<p>Not required but tags must be included in the file as: &lt;MI&gt;&lt;/MI&gt;</p> <p>The middle initial can only be one letter</p>
<StateGrossWages>	<p>This field will contain the gross wages paid to the employee during the quarter in State. Do not include the decimal point or comma separators. \$ 12,546.36 would be included as:</p> <p>&lt;StateGrossWages&gt;1254636&lt;/StateGrossWages&gt;</p>	Required
<OutofStateTaxable Wages>	<p>This field will contain the employee's out of state UI covered taxable wages for the year. Do not include the decimal point or comma separators. \$ 12,546.36 would be included as:</p> <p>&lt;OutofStateTaxableWages&gt;1254636&lt;/OutofStateTaxableWages&gt;</p>	<p>Not required but the tags must be included in each record as: &lt;OutofStateTaxable Wages&gt; &lt;/OutofStateTaxable Wages&gt;</p>
<HrsWkd>	<p>This field will contain the hours worked by the worker in the reporting period.</p> <p>&lt;HrsWkd&gt;150&lt;/HrsWkd&gt;</p>	<p>Not required but the tags must be included in each record as: &lt;HrsWkd&gt;&lt;/HrsWkd&gt;</p>
<OwnerRel>	<p>Include the owner/officer relationship of the worker.</p> <p>&lt;OwnerRel&gt;0&lt;/OwnerRel&gt;</p>	Required. Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)
<EmployMon1>	<p>Will contain whether the employee was included on the payroll on the 12th of the month for the first month of the quarter.</p> <p>&lt;EmployMon1&gt;1&lt;/EmployMon1&gt; for yes &lt;EmployMon1&gt;2&lt;/EmployMon1&gt; for no &lt;EmployMon1&gt;&lt;/EmployMon1&gt; for data not included</p>	Required
<EmployMon2>	<p>Will contain whether the employee was included on the payroll on the 12th of the month for the second month of the quarter.</p> <p>&lt;EmployMon2&gt;1&lt;EmployMon2&gt; for yes &lt;EmployMon2&gt;2&lt;EmployMon2&gt; for no &lt;EmployMon2&gt;&lt;/EmployMon2&gt; for data not included</p>	Required
<EmployMon3>	<p>Will contain whether the employee was included on the payroll on the 12th of the month for the third month of the quarter.</p> <p>&lt;EmployMon3&gt;1&lt;EmployMon3&gt; for yes &lt;EmployMon3&gt;2&lt;EmployMon3&gt; for no &lt;EmployMon3&gt;&lt;/EmployMon3&gt; for data not included</p>	Required

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<AdjCode>	This field will contain the original filing/adjustment code. Codes are numbers 0 – 10. <AdjCode>0</AdjCode>	Required
<Reason>	This field will contain reason if adjustment code = 10. Otherwise do not include. <Reason>Testing</Reason>	Not required but tags must be included in the file as: <Reason></Reason>
</Employee>	Tag informing the compiler that the employee record is completed. There can be multiple employee records in a wage record	Required
</WageRecord>	Tag informing the compiler that the wage record is completed. This tag should be inserted after the last employee record.	Required
<Totals>	Tag informing the compiler that this is a total record; there must be an end tag at the end of the record. The total record should follow the wage record end tag.	Required
<EmployerID>	This field will contain the UI account number. <EmployerID>123456</EmployerID>	Required. The file will be rejected if the employer account number is not included.
<Period>	This field will contain the period for which the report is filed. Should contain the last month of the quarter and the year. The values for the year 2014 would be: 1st quarter = 032014 2nd quarter = 062014 3rd quarter = 092014 4th quarter = 122014 <Period>032014</Period>	Required, the file will be rejected if the period is not included in the file.  The period in the file must equal the period selected in the wage submission screens.
<NoWageIndicator>	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, enter a 0. Otherwise enter a 1. <NoWageIndicator>1</NoWageIndicator>	Required

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<TotalWages>	This field will contain the total wages reported by the employer for the period. Do not include decimal or comma separators, \$ 15,482.33 would be included as: <TotalWages>1548233</TotalWages>	Required
<TaxableWages>	This field will contain the total taxable wages reported by the employer for the period. Do not include decimal or comma separators, \$ 52,645.25 would be included as: <TaxableWages>5264525</TaxableWages>	Required. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown.
<ExcessWages>	This field will contain the total excess wages reported by the employer for the period. Do not include decimal or comma separators, \$ 5,245.25 would be included as: <ExcessWages>524525</ExcessWages>	Required. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
<Month1>	This field will contain the total number of employees who were on the payroll that includes the 12th of the first month of the quarter. <Month1>5</Month1>	Required
<Month2>	This field will contain the total number of employees who were on the payroll that includes the 12th of the second month of the quarter <Month2>5</Month2>	Required
<Month3>	This field will contain the total number of employees who were on the payroll that includes the 12th of the third month of the quarter <Month3>5</Month3>	Required
</Totals>	End tag for the totals record	Required
</Wage>	End tag for the wage record	Required



</Root>	End tag for the file	Required
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### 3.2    **Amendment Submission**

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN in the employee record. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

## 4. EMPLOYER EFW2 FILE SPECIFICATIONS

This incoming file is submitted to the system via the employer wage file upload process. The file is a fixed length file; there should be five hundred twelve (512) characters in each row.

### 4.1 Fixed Length Records

The system will only process RA, RV, RS and RF record types and will ignore the remaining record types in the SSA Standard file format.

The below record types will be ignored by the system and therefore can be left blank or not reported.

- RE Record – Employer Record
- RW Record – Employee Wage Record
- RO Record – Employee Wage Record
- RT Record – Total Record   RU Record – Total Record

The file contains the following fixed length records:

Record type RA: Submitter Record

- There should be one (1) submitted record per file
- This record will contain information about the entity submitting the file
- This could be employer or agent information
- The record RA must be the first row in the file

Record Type RV: Employer Totals Record

- There should be one (1) total record per file
- This record contains the totals for all type 'S' records in the file

Record Type RS: Employee Record

- There should be one (1) employee record for each employee for whom wages are being reported
- This record contains individual employee wage information
- There may be a single or multiple employee records in the file

Record Type RF: Final Record

- There should be one (1) final record per file
- This record indicates the end of the file and must be the last row in each file

## 4.2 Rules for Alpha/Numeric Fields

- Left justify and fill with blanks
- Where the "field" shows "Blank," all positions must be blank (spaces), not zeros (0)

## 4.3 Employer EFW2 Record Layouts

### 4.3.1 RA Record: Submitter Record

The RA record identifies the organization submitting the file. There is only one (1) RA record, and it must be the first record in each file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1 - 2	Record Identifier	2	Should always be RA	Yes
3 - 11	FEIN Identifier	9	The <i>submitter's</i> FEIN. Numbers only, do not include the hyphen. Note: may not be the FEIN of the employer for whom wages are being reported.	Yes
12 - 28	Blanks	17	Fill with spaces	Fill with spaces
29	Fill with 0	1	"0" (zero).	Yes
30 - 37	Blanks	8	Fill with spaces	Fill with spaces
38 - 94	Business Name	57	The business name. Left justify and fill with spaces. Truncate if the name is more than 57 characters long	Yes

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95 - 116	Mailing Address Line 1	22	The company's mailing address line 1 (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1
117 - 138	Mailing Address Line 2	22	The company's mailing address line 2 (Attention, Suite, Room Number, etc.). Left justify and fill with spaces.	No, fill with spaces if there is no address line 2
139 - 160	City	22	The company's mailing address city. Left justify and fill with spaces.	No, fill with spaces if there is no city
161 - 162	State Abbreviation	2	The company's mailing address State or commonwealth/ territory. Use postal abbreviations.	No, fill with spaces if there is no State
163 - 167	ZIP Code	5	The company's mailing address ZIP code.	No, fill with spaces if there is no ZIP
168 - 171	ZIP Code Extension	4	The company's four-digit extension of the mailing address ZIP code. Do not include the hyphen.	No, fill with spaces if there is no ZIP Extension
172 - 216	Blanks	45	Fill with spaces	Fill with spaces
217 - 273	Submitter Name	57	The name of the person to receive error notification if this file cannot be processed. Left justify and fill with spaces. Truncate if the name is more than 57 characters	Yes

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274 - 295	Physical Address Line 1	22	The submitter's physical address (Street or Post Office Box). Left justify and fill with spaces.	No, fill with spaces if there is no address line 1
296 - 317	Physical Address Line 2	22	The submitter's physical address line 2 (Attention, Suite, Room, Number, etc.). Left justify and fill with spaces.	No, fill with spaces if there is no address line 2
318 - 339	City	22	The submitter's physical address city. Left justify and fill with spaces.	No, fill with spaces if there is no city
340 - 341	State Abbreviation	2	The submitter's physical address State or commonwealth/territory Use postal abbreviations.	No, fill with spaces if there is no State
342 - 346	ZIP Code	5	The submitter's physical address ZIP code.	No, fill with spaces if there is no ZIP
347 - 350	ZIP Code Extension	4	The submitter's physical address four-digit extension of the ZIP code. Do not include hyphen. If not applicable, fill with spaces.	No, fill with spaces if there is no ZIP extension
351 - 395	Blanks	45	Fill with spaces	Fill with spaces
396 - 422	Contact Name	27	The name of the person to be contacted by the agency concerning processing problems. Left justify and fill with spaces. Truncate if the name is more than 27 spaces	Yes

423 - 437	Contact Phone Number	15	The contact's telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with spaces.	No, fill with spaces if there is no phone number
438 - 442	Contact Phone Extension	5	The contact's telephone extension. Left justify and fill with spaces.	No, fill with spaces if there is no extension
443 - 445	Blanks	3	Fill with spaces	Fill with spaces
446 - 485	Contact Email	40	The contact's Email address in standard format.	Yes
486 - 488	Blanks	3	Fill with spaces	Fill with spaces
489 - 498	Contact FAX	10	If applicable, Include the contact's FAX number (including area code). Otherwise, fill with spaces. For U.S. and U.S. territories only.	No, fill with spaces if there is no FAX number
499 - 512	Blanks	14	Fill with spaces	Fill with spaces

### 4.3.2 RV Record: Employer Totals

The RV record will contain totals reported. There will be one (1) RV record for each employer EFW2 interface file and reporting period. The records will contain the calculated gross (total), taxable, and non-taxable (excess) wages for the reporting period.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RV	Yes
3-17	State Unemployment Insurance Account Number	15	Employer Account Number assigned by state for reporting. Right justify and pad with zeros.	Yes
18-23	Reporting Period	6	Last month and year of reporting period. First quarter 2014 would be stored as 032014	Yes
24-33	Blanks	10	Fill with spaces	Fill with spaces
34-53	Gross Wages	20	Gross wages reported by the employer for reporting period. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564	Yes
54-73	Taxable wages	20	Taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564	Yes
74-93	Excess (non-taxable) wages	20	Non-taxable wages calculated from the records processed. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 00000000000000002564	Yes
94-103	Blanks	10	Fill with spaces	Fill with spaces

Location	Field Name	Length	Field Specifications	Required?
104-108	Employees on payroll on the 12 <sup>th</sup> of month, Month 1	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the first month of the quarter. Right justify and pad with zeros.	Yes
109-113	Employees on payroll on the 12 <sup>th</sup> of month, Month 2	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the second month of the quarter. Right justify and pad with zeros.	Yes
114-118	Employees on payroll on the 12th of month, Month 3	5	The number of employees who were included in the payroll for the payroll period on the 12th of month for the third month of the quarter. Right justify and pad with zeros.	Yes
119	No wage report indicator	1	If no wages were paid in the quarter insert a 0 in this field, if wages were paid insert a 1. There should not be any employee records in the file if the no wage indicator = 0. There must be at least one employee	Yes
120-512	Blanks	393	Fill with spaces	Fill with spaces

### 4.3.3 RS Record: Employee State Wage Record

The RS records include the individual wage records for an SSN. Include one (1) row for each unique SSN.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RS	Yes
3-9	Blanks	7	Fill with spaces	Fill with spaces



EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

10-18	Social Security Number (SSN)	9	The employee's SSN as shown on the original/replacement SSN card issued by SSA without hyphens. If no SSN is available, fill with nines (999999999).	Yes
19-33	Employee First Name	15	The employee's first name as shown on the SSN card. Left justify and fill with spaces. Truncate if the name is greater than 15 characters	Yes
34-48	Employee Middle Initial	15	If applicable, include the employee's initial	No, fill with space if there is no MI
49-68	Employee Last Name	20	The employee's last name as shown on the SSN card. Truncate if the name is greater than 20 characters	Yes
69-72	Suffix	4	Left justify and fill with If applicable, include the employee's alphabetic suffix. For example: SR, JR  Left justify and fill with spaces. Otherwise, fill with spaces.	No, fill with spaces if there is no suffix
73-194	Blanks	122	Fill with spaces	Fill with spaces
195-196	Adjustment Code	2	Numeric - Reason code for adjustment to employee wages. 00 means original filing. Right aligned. Valid adjustment reason codes are 01 through 10.	Yes
197-202	Reporting Period	6	This field will contain the last month of the quarter and the year. For example, the values for 2016 would be: 1 <sup>st</sup> quarter - 032016 2 <sup>nd</sup> quarter - 062016 3 <sup>rd</sup> quarter - 092016 4 <sup>th</sup> quarter - 122016	Yes

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

203-213	State Quarterly Unemployment Insurance Total (Gross) Wages	11	Right justify and fill with zeros. Do not include the decimal. For example \$25.64 should be included as: 00000002564	Yes
214-224	Out of State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and fill with zeros. Do not include the decimal. For example \$25.64 should be included as: 00000002564	Yes, if there are no out of state taxable wages fill with zeros (0)
225-247	Blanks	23	Fill with spaces	Fill with spaces
248-267	State Unemployment Insurance Account Number	20	The state UI account number. Right justify and fill with spaces.	Yes
268-337	Blanks	70	Fill with spaces	Fill with spaces
338	12 <sup>th</sup> Month 1	1	Put a 1 if the employee was included in the payroll that included the 12 <sup>th</sup> of the first month of the quarter, if the employee was no included in the payroll put a zero.	No, fill with a space if the data is not included
339	12 <sup>th</sup> Month 2	1	Put a 1 if the employee was included in the payroll that included the 12 <sup>th</sup> of the second month of the quarter, if the employee was no included in the payroll put a zero.	No, fill with a space if the data is not included
340	12 <sup>th</sup> Month 3	1	Put a 1 if the employee was included in the payroll that included the 12 <sup>th</sup> of the third month of the quarter, if the employee was no included in the payroll put a zero.	No, fill with a space if the data is not included

341	Owner/ Officer Relationship	1	Put a 1 if the employee is an owner or officer of the business, otherwise use a zero (0)	Yes
342-344	Number of Hours Worked	3	Will contain number of hours worked during reporting period	No, fill with spaces if hours worked are not included
345-375	Adjustment reason. Other Explanation	31	Include the reason for adjustment if adjustment code = 10. Left justify and fill with spaces.	No. Only if adj. reason = 10 otherwise fill with spaces
376-512	Blanks	137	Fill with spaces	Fill with spaces

#### 4.3.4 RF Record: Totals

The RF record includes the totals for the file. This must be the last record in the file.

Below is a description for each field in the record:

Location	Field Name	Length	Field Specifications	Required?
1-2	Record Identifier	2	Should always be RF	Yes
3-7	Blanks	5	Fill with spaces	Fill with spaces
8-16	Number of RS Records	9	The total number of RS records reported on the entire file. Right justify and fill with zeros.	Yes
17-36	Total wages reported in file	20	The sum of gross wages reported in file. Right justify and fill with zeros. For example \$25.64 should be included as: 00000000000000002564	Yes. The total gross wages reported in RF record type must be equal to the sum of wages reported for individual SSN records in RS record type.
37-512	Blanks	476	Fill with spaces	Fill with spaces.

## **4.4 Amendment Submission**

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN at position 195-196. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the new wages with proper adjustment code. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.

## 5. EMPLOYER ICESA FILE SPECIFICATIONS

Employers can file original or amended wage reports using this file format, however, each file should only contain the information for one (1) quarter. The following records should be included in each file:

- There should be one (1) record type 'A' in the file
- There may or may not be a record type 'B'. The system is coded to ignore record type 'B' so you may choose not to submit one if needed.
- There should be one (1) record type 'E' in the file
- There can be multiple type 'S' records in the file
  - There can only be one (1) record type 'S' for a SSN / employer / quarter
- There should be only one (1) record type 'T' in the file
  - If the employer paid no wages during the quarter, include record types 'E' and 'T' and no records type 'S'
- There should be one (1) record type 'F' in the file

Report the actual wages paid for amended wage records. Do not report the difference between the originally reported and amended wages.

### 5.1 Employer ICESA Record Layouts

The ICESA files are fixed length text files. Each record type is 275 characters long with no carriage return. The tables below describe the information that should be in each field in the files.

The 'Location' column contains the starting and ending space for each field. The 'Field Length' column indicates how many spaces should be included in each field. Please note that all fields where the Description is 'Fill with spaces' will be ignored by the system.

#### 5.1.1 Record Type A

The record type 'A' contains information about who is submitting the file. Information contained in this record includes:

- Name and address for the submitter
- Contact information for the submitter

Below is a description for each field in record type A.

Location	Contents of Field	Field Length	Description	Required
1- 1	Record Identifier	1	Should always be A	Yes

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

Location	Contents of Field	Field Length	Description	Required
2 – 5	Blank	4	Fill with spaces	Fill with spaces
6 – 14	Submitters FEIN	9	The business FEIN; numbers only, do not include the hyphen	Yes
15 – 23	Blanks	9	Fill with spaces	Fill with spaces
24 – 73	Business Name	50	The legal name of the business submitting the file. Left justify the name and fill with spaces if it is less than 50 characters. Truncate if it is more than 50 characters.	Yes
74 – 113	Business Address	40	The mailing address of the business submitting the file. Left justify the address and fill with spaces if it is less than 40 characters. Truncate if it is more than 40 characters.	No
114 – 138	Business City	25	The mailing address city of the business submitting the file. Left justify the city and fill with spaces if it is less than 25 characters. Truncate if it is more than 25 characters.	No
139 - 140	Business State FIPS code	2	The state FIPS postal numeric code for the state to which wages are being reported. MD = 24, WV=54	yes
141 - 153	Blanks	13	Fill with spaces	Fill with spaces
154 - 158	Transmitter ZIP Code	5	The mailing address ZIP code of the business submitting the file. Include leading zeros, if any.	No

Location	Contents of Field	Field Length	Description	Required
159 - 163	Transmitter ZIP code extension (+4)	5	The mailing address ZIP + 4 extension of the business submitting the file. If you include this, you must include the hyphen in position 159.  If the ZIP + 4 is unknown, fill with spaces.	No, fill with spaces if you do not include the + 4
164 - 193	Transmitter Contact Full Name	30	The first and last name of individual who is responsible for the accuracy and completeness of the wage report. Format the names as: First name<space>last name.  Left justify the name and fill with spaces if less than 30 characters. Truncate if it is more than 30 characters.	Yes
194 - 203	Transmitter Contact Telephone Number	10	Contact telephone number, include the area code. Numbers only, no special characters.	No
204 - 207	Transmitter Contact Telephone Extension	4	Contact telephone number extension (if any). If there is no extension, fill with spaces.	No, fill with spaces if there is no extension
208- 275	Blanks\Ignore	68	Fill with spaces	Fill with spaces

### 5.1.2 Record Type B

The entire record type B record will be ignored by the system. It can be included with or excluded from the filing.

### 5.1.3 Record Type E

The record type E should contain information about the employer for whom the report is submitted. Information contained in this record includes:

- Employer's FEIN

- Employer's name
- State UI account number
- Number of employee records included in the file

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be E	Yes
2 – 5	Report Year	4	Year for which the report is being filed.	Yes
6 – 14	Federal EIN (FEIN)	9	The business FEIN, numbers only, do not include the hyphen.	Yes
15 – 23	Blanks	9	Fill with spaces	Fill with spaces
24 - 73	Employer's Legal Name	50	The first 50 characters of the employer's legal name. Left justify and fill with spaces if the name is less than 50 characters. Truncate if it is more than 50 characters.	Yes
74 - 113	Address where work is performed in state	40	The address where work is performed in the state. Left justify and fill with spaces if the address is less than 40 characters. Truncate if it is more than 40 characters.	Yes
114 - 138	City	25	The city where work is performed in the state. Left justify and fill with spaces if the address is less than 25 characters. Truncate if it is more than 25 characters.	Yes
139-140	State	2	Must be <MD or WV>	Yes
141 - 148	Blanks	8	Fill with spaces	Fill with spaces
149 - 153	ZIP Code	5	The business ZIP code	Yes



EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

Location	Contents of Field	Field Length	Description	Required?
154 - 158	Zip Code Extension	5	The business ZIP +4. Four digit extension of ZIP code, being sure to include the hyphen in position 154.  Fill with spaces if there is no extension.	No
159 - 166	Blank	8	Fill with spaces	Fill with spaces
167 - 170	Taxing Entity Code	4	Contains 'UTAX'	Yes
171 - 172	State Identifier Code	2	The state FIPS postal numeric code for the state to which wages are being reported. MD = 24, WV=54	Yes
173 - 187	State Unemployment Insurance Account Number	15	The state UI employer account number. Left justify and fill with spaces.	Yes
188 - 189	Report quarter	2	The last month of the calendar quarter to which the report applies. "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth quarter	Yes
190 - 190	No wage report indicator	1	If the employer did not pay wages during the calendar quarter and there will not be any employee records in the report, fill with 0. Otherwise fill with 1.  There should never be a 1 in this field where there are no type S records in the file, and there should never be a 0 in this field when there are one or more type S records in the file.	Yes
191 - 275	Blanks	85	Fill with spaces	Fill with spaces

### 5.1.4 Record Type S

The record type S is used to report wage and tax data for an individual employee. Information contained in this record includes:

- SSN
- Wages paid
- Name
- Employer account number
- Number of hours worked

There should be one (1) S record for each SSN / employer / year and quarter.

Do not include an employee's SSN if there were no wages paid to that employee during the quarter.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1 - 1	Record Identifier	1	Should always be S	Yes
2 - 10	Social Security Number	9	Employee's Social Security. Number. Numbers only, no hyphens	Yes
11 - 30	Employee Last Name	20	Employee's last name. Left justify and fill with spaces if it is less than 20 characters. Truncate if it is more than 20 characters	Yes
31 - 42	Employee First Name	12	Employee's first name. Left justify and fill with spaces if it is less than 12 characters. Truncate if it is more than 12 characters	Yes
43 - 43	Employee Middle Initial	1	Employee's middle initial. If no middle initial, fill with a space.	No

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

Location	Contents of Field	Field Length	Description	Required?
44 - 45	State FIPS Code	2	The state FIPS postal numeric code for the state to which wages are being reported. MD = 24, WV=54	Yes
46 - 63	Blanks	18	Fill with spaces	Fill with spaces
64 - 77	Total Wages Paid	14	Employee's UI covered wages. Include the cents but no decimal. Right justify and pad with zeros. For example \$25.64 should be included as: 00000000002564	Yes
78-91	Blanks	14	Fill with spaces	Fill with spaces
92 - 131	Blanks	40	Fill with spaces	Fill with spaces
132 - 134	Number of Hours Worked	3	The number of hours the employee worked in the reporting period. Right justify if the number is less than 3 characters and pad with zeros.	No
135 - 146	Blanks	12	Fill with spaces	Fill with spaces
147 - 161	State Unemployment Insurance Account Number	15	Employer account number. Right justify and fill with spaces.	Yes
162 - 176	Blanks	15	Fill with spaces	Fill with spaces

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

Location	Contents of Field	Field Length	Description	Required?
177-209	Blanks	33	Fill with spaces	Fill with spaces.
210-210	Owner/Officer Relationship	1	Include the owner/officer relationship of the worker. Use 0 for Employee, 1 for Officer	Yes
211-211	Blanks	1	Fill with space.	Fill with spaces.
212-212	Month 1 Employment	1	Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the first month of the quarter. 0=No 1=Yes	No
213-213	Month 2 Employment	1	Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the second month of the quarter. 0=No 1=Yes	No

## EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

Location	Contents of Field	Field Length	Description	Required?
214-214	Month 3 Employment	1	Will contain whether the employee was paid for the payroll period that included on the 12th of the month for the third month of the quarter. 0=No 1=Yes	No
215-220	Reporting Quarter and Year	6	The last month and year for the calendar quarter for which this report applies, e.g., "032016" for Jan-Mar of 2016	Yes
221-226	Month and year the employee was first employed	6	The month and year when the employee was first employed , e.g., "032016"	No, fill with spaces if there is no data
227 - 232	Month and year the employee became separated from employment	6	The month and year when the employee was separated, e.g., "032016"	No, fill with spaces if there is no data
233 - 247	Out of State QTR Unemployment Insurance Taxable Wages	15	Report only taxable wages paid. Employee's Out of State taxable UI covered wages. Include the cents but no decimal. Right justify and pad with zeros. For example \$25.64 should be included as: 000000000002564	No, fill with zeros if there were no wages paid in other states
248-249	Adjustment Reason Code	2	Numeric - Reason code for adjustment to employee wages. 00 means original filing. Valid adjustment reason codes are 01 through 10.	Yes, See adjustment code table for values

Location	Contents of Field	Field Length	Description	Required?
250-275	Blanks	26	Fill with spaces	Fill with spaces

### 5.1.5 Record Type T

The record type T should contain the totals for all record type 'S' records reported for the employer/reporting period. Information contained in this record includes:

- Total number of employees for the reporting period
- Total wages paid for the reporting period
- Total taxable wages for the reporting period
- Total non-taxable wages for the reporting period
- Total employment on the 12th of each month during the reporting period

Report the total number of employees that were on the payroll for the payroll period that includes the 12<sup>th</sup> of the month for each month of the quarter.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be T	Yes
2 - 8	Total Number of Employees	7	The total number of "S" records in the file. Right justify and pad with zeros	Yes Must be equal to the number of individual SSNs reported in S record type.
9 - 26	Blank	18	Fill with spaces	Fill with spaces
27 - 40	State QTR Unemployment Insurance Total Wages For Employer	14	Quarterly gross wages subject to UI taxes - total of all gross wages. Include the cents but no decimal. Right justify and pad with zeros. For example \$25.64 should be included as: 0000000002564	Yes. Must be equal to the sum of gross wages of individual SSNs reported in S record type

EMPLOYER WAGE FILE INTERFACE SPECIFICATIONS

41 - 54	State QTR Unemployment Insurance Excess Wages for Employer	14	Quarterly excess UI wages for the employer. Include the cents but no decimal. Right justify and pad with zeros. For example \$25.64 should be included as: 00000000002564	Yes. If the excess wages paid value is unknown, put zeros. The system will calculate the excess wages based on the wage submission. Do not leave blank, put zeros if unknown.
55 - 68	State QTR Unemployment Insurance Taxable Wages For Employer	14	Quarterly taxable UI wages for the employer. Include the cents but no decimal. Right justify and pad with zeros. For example \$25.64 should be included as: 00000000002564	Yes. If the taxable wages paid value is unknown, put zeros. The system will calculate the Taxable Wages based on the wage submission. Do not leave blank, put zeros if unknown.
69 - 81	Blank	13	Fill with spaces	Fill with spaces
82 - 87	Reporting Quarter and Year	6	The last month and year for the calendar quarter for which this report applies, e.g., "032014" for Jan-Mar of 2014	Yes
88 - 226	Blank	139	Fill with spaces	Fill with spaces
227 - 233	Month 1 Employment for Employer	7	Total employees for the employer/period who were on the payroll for the payroll period that includes the 12 <sup>th</sup> of the Month for the first month of the quarter. Right justify and pad with zeros.	Yes

234 - 240	Month 2 Employment for Employer	7	Total employees for the employer/period who were on the payroll for the payroll period that includes the 12 <sup>th</sup> of the month for the second month of the quarter. Right justify and pad with zeros.	Yes
241 - 247	Month 3 Employment for Employer	7	Total employees for the employer/period who were on the payroll for the payroll period that includes the 12 <sup>th</sup> of the month for the third month of the quarter. Right justify and pad with zeros.	Yes
248 - 275	Blanks	28	Fill with spaces	Fill with spaces

### 5.1.6 Record Type F

The record type F indicates the end of the file and must be the last data record on each file submitted. Information contained in this record includes:

- Total number of record type 'S' records in the file
- Total gross wages
- Total employment

The record type 'F' must appear only once on each file.

Below is a description for each field in the record:

Location	Contents of Field	Field Length	Description	Required?
1- 1	Record Identifier	1	Should always be F	Yes
2 - 11	Total Number of Employees in File	10	The total number of "S" records in the entire file. Right justify and pad with zeros.	Yes. Must be equal to the number of individual SSNs reported in S record type.
12 – 40	Blank	29	Fill with spaces	Fill with spaces



41 - 55	Quarterly State Unemployment Insurance Total Wages in File	15	Total of quarterly gross wages subject to U.I. tax in this field on all "S" records in the file. Right justify and pad with zeros. Include the cents but no decimal. For example \$25.64 should be included as: 000000000002564	Yes. Must be equal to the sum of gross wages reported for individual SSNs reported in S record type.
56 – 275	Blank	220	Fill with spaces	Fill with spaces

## 5.2 Amendment Submission

To amend wages for a SSN, employers should enter the proper adjustment code against each SSN at position 177. A new employee can be added by simply adding a new record with the proper wages. To modify wages for an employee, employers must enter the same SSN and the correct total wages paid with the proper adjustment code. Do not report the difference between the amended and original wages. To delete an employee from the submission, employers must enter the SSN with zero (0) wages and proper adjustment reason code.